



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Janzen  
DOCKET NO.: 15-00371.001-R-1  
PARCEL NO.: 11-04-23-107-008-0000

The parties of record before the Property Tax Appeal Board are David Janzen, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds *a reduction* in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,000  
**IMPR.:** \$1,000  
**TOTAL:** \$6,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling of masonry exterior construction with 1,220 square feet of living area.<sup>1</sup> The dwelling was constructed in 1916. Features of the home include a basement. The property is located in Lockport, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 16, 2014 for a price of \$18,000. The appellant reported the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised with the Multiple Listing Service. A copy of

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<sup>1</sup> The appellant reported a dwelling size of 1,374 square feet of living area and did not provide any supporting evidence for the size depicted. The assessing officials reported a dwelling size of 1,220 square feet of living area and submitted a copy of the property record card to support the contention. The Board finds the board of review submitted the best evidence of size with a copy of the property record card with a schematic diagram.

the Settlement Statement reiterates the purchase date and price and also depicts the distribution of broker fees to two entities. A copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted and the Multiple Listing Service sheet depicts that the property was on the market for 50 days and a Listing & Property History Report depicts that the original asking price for the property in October 2013 was \$24,900. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,671. The subject's assessment reflects a market value of \$68,183 or \$55.89 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue. Representing the board of review was John Trowbridge. Also present was board of review member Susan McMillin and Lockport Township Chief Deputy Assessor MaryAnn Williamson.

Trowbridge called his witness, Lockport Township Chief Deputy Assessor, MaryAnn Williamson. Williamson testified that the property sold as a foreclosure. Williamson testified at the time of sale, there was a red tag on the property and no occupancy is allowed. Williamson testified that the property is currently occupied. Williamson testified that the property would have to be repaired to the municipalities' requirements to allow occupancy.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and information on four comparable sales located in the subject's neighborhood. The comparables consist of 1.5-story dwellings with frame or masonry exterior construction that were built between 1893 and 1923. The homes range in size from 1,044 to 1,588 square feet of living area. Each comparable has a basement, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 352 to 576 square feet of building area. The comparables sold between February and December 2014 for prices ranging from \$123,000 to \$220,000 or from \$97.86 to \$138.54 per square foot of living area, including land. Based on this evidence and testimony, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Williamson testified that building permits are listed on the front of the property record card and there are no permits listed on the property record card for the subject property. Williamson testified as far as she knew the property was occupied as of January 1, 2015. Williamson testified that this is a rental property.

In written rebuttal, counsel for the appellant noted that the board of review did not dispute the sale of the subject property for the price stated. While the board of review contends that the sale was "invalid" the appellant contends that there was no evidence to support that contention as the property was advertised and the sale was not between related parties. Counsel further contends that the comparable sales submitted by the board of review should be given no weight in light of the appellant's recent sale of the subject property argument.

**Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property approximately one year prior to the assessment date at issue or on January 16, 2014 for a price of \$18,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 50 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement, the Multiple Service Listing sheet and the PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the purchase price of \$18,000 is below the market value reflected by the assessment of \$68,183.

Furthermore, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction. As to the issue of the condition of the subject property at the time of sale, the Board finds that there was no evidence such as building permits provided as to when the property was repaired and available for rent as of the January 1, 2015 assessment date. As to the four sales submitted by the board of review, the Board finds that these sales do not overcome the evidence of an arm's length sale transaction of the subject property or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$18,000 as of January 1, 2015. Based on this record the Board finds the subject property is overvalued based on its assessment and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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Chairman



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Member

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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 26, 2020



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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